



# NASA Financial Management Manual

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## **FMM 9680 MISCELLANEOUS FINANCIAL OPERATIONS**

### 9 6 8 1 -1 S C O P E

This section sets forth operating procedures and guidelines to be followed in the performance of billing, collection, depositing and other related miscellaneous financial operations. The guidelines and procedures included herein will be conducted in compliance with Cash Management Policy as reflected in FMM 9050 and with the accounting procedures contained in FMM 9260.

### 9 6 8 1 -2 A U T H O R I T Y

- a. 1 TFM 5-2000, Checks and Cash Received in Collections
- b. 1 TFM 5-3000, Deposit Ticket
- c. 1 TFM 5-5000, Uncollected and Lost Checks
- d. 1 TFM 6-8000, Cash Management
- e. 1 TFM 6-4000, On-Line Payment and Collection (OPAC) System

### 9 6 8 1 -3 A P P L I C A B I L I T Y

The procedures and guidelines set forth are applicable to all NASA Centers and components thereof.

### 9 6 8 1 -4 B I L L I N G S

- a. GENERAL. NASA's cash management policy regarding billings is outlined in FMM 9050.
- b. BILLING REQUIREMENTS AND GUIDELINES
  - (1) A consolidated monthly bill to each debtor is encouraged in order to lessen the volume of paper and accounting work involved.
  - (2) Bills will not be issued when collections are to be made by payroll deductions for bonds, taxes, etc.
  - (3) A uniform numbering system should be maintained for all bills tendered; a filing system should be established to separately identify uncollected bills and collected bills.



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- (4) A bill register should be maintained for all bills issued. The bill register should include the date of the bill, the bill number, the name of the debtor, the amount of the bill and a description.
- (5) General ledger pro-forma entries for billings are prescribed in FMM 9220.
- (6) The collection of jury duty fees can normally be accomplished without formal billing. Employees serving on jury duty should be informed to refund jury duty fees received, if applicable, upon return to work. The pay records of employees serving on jury duty shall be annotated so that proper follow-up actions can be taken to ensure the refund is received.
- (7) Refunds of travel advances will be made in accordance with the applicable provisions of FMM 9771. Each Center's financial management office will establish a system of review to ensure that travel advances are recovered in accordance with the referenced paragraph.

c. BILLING MECHANISMS. The following procedures will be used to bill customers and other debtors for supplies delivered and services rendered, etc.:

## (1) Automated Systems

The On-Line Payment and Collection (OPAC) system is an automated intragovernmental system used to electronically bill and collect for services rendered and supplies delivered. The OPAC system, which is a component of the Government On-Line Accounting Link System (GOALS), establishes a standardized interagency billing and adjustment procedure via a telecommunication network. The OPAC system is used for billing and collecting from other government agencies by authorized personnel in the financial management offices of each NASA Center. The OPAC system is restricted to government agencies that utilize Treasury financial centers for billing and paying purposes. Billings may be entered through the last day of each month. Paying agencies have 90 days to enter adjustments to bills. The OPAC system is also used by NASA Centers for internal billings and adjustments to accounts. Detailed instructions for the OPAC system are contained in 1 TFM 6-4000.

## (2) Manual Systems

- (a) Stock Form 1114, Bill for Collection, is used to bill debtors other than Government agencies. Letters and other supportive documents, when necessary, should be used to transmit and explain the billing.
- (b) Standard Form 1170, Redemption of Unused Tickets, is used to bill carriers for unused transportation tickets.
- (c) Standard Form 1080, Voucher for Transfer Between Appropriations and/or Funds, is used to bill other Government agencies when either the billing or the paying agency is not serviced by a Treasury financial center.



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- (d) Standard Form 1081, Voucher and Schedule of Withdrawals and Credits, is used to bill other Government agencies when both the billing and the paying agency are serviced by a Treasury financial center.

See FMM Appendix 9681-4A thru D for copies of these forms.

## 9 6 8 1 - 5      C O L L E C T I O N S

- a. GENERAL. NASA's cash management policy regarding collections is outlined in FMM 9050. To the maximum extent possible, collections are to be made electronically. See FMM 9653-7 for procedures on the designation of collection agents.

b. COLLECTION REQUIREMENTS AND GUIDELINES

- (1) Collections must be safeguarded from the time of receipt until time of deposit.
- (2) Procedures will be instituted that will ensure that collections will be deposited promptly in accordance with FMM 9050. Collections should be recorded in a funds collection register. The funds collection register should include the date of the collection, the name of the debtor, the check number or cash receipt number, the associated bill number and a description.
- (3) Cash will be kept in a safe with a combination lock that is assigned solely to a collection agent or a commercial safe with individual locked cash drawers, until time of deposit. The safe combination will be placed in a sealed, signed, and dated envelope by each Deputy Chief Financial Officer and kept in a secure place for use only in an emergency. Safe combinations should be changed in case of an emergency or when a new collection agent is assigned and no less than every 12 months.
- (4) Collections via payroll deductions for bonds, taxes, etc., will be documented on an SF 1166, Voucher and Schedule for Disbursements.
- (5) General ledger entries for collections are prescribed in FMM 9220.
- (6) Authorized collection agents will be assigned office space and equipment so arranged as to ensure the proper safeguarding of all revenues received.



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## C. COLLECTION MECHANISMS

(1) Fedwire Deposit System (FDS). Is an electronic funds transfer system between Treasury and the Federal Reserve Bank of New York (FRBNY). This system provides NASA the capacity for: (1) automated receipt and processing of fund transfers and (2) computer-assisted generation of fund transfers between Treasury, FRB's and other banks utilizing the Federal Reserve Communications System (FRCS). Vendors or customers whose banks maintain an account at an FRB may wire the funds to Treasury's account at FRBNY for credit to the agency's account with same day availability. Treasury also transfers funds through the FRCS to banks that maintain an account at an FRB. The funds are transmitted via Fedwire from the remitter's financial institution (FI) to the agency's Agency Location Code (ALC) at FRBNY. FRBNY immediately transmits detailed information pertaining to the deposit via FDS to Riggs National Bank. Riggs National Bank formats the information and makes it available to agencies on the FMS's Data Message Retrieval System. When a wire transfer is made to a NASA ALC, Treasury will transmit a message to NASA Headquarters and also prepare and mail an SF 215, Deposit Ticket (see FMM Appendix 9681-5A) to the applicable Center.

(2) On-Line Payment and Collection (OPAC) System. The OPAC on-line system is used by NASA Centers to effect collections from other government agencies. NASA Centers also use the OPAC system to collect intra-NASA transactions. See FMM 9681-4 for additional information on the OPAC system.

d. LOSS OF CHECKS PRIOR TO DEPOSIT. When a check submitted to a Center to cover an indebtedness (Accounts Receivable) is lost, destroyed or mutilated, the NASA Center to whom the check was drawn will immediately request the drawer to stop payment on the original check and to submit or replace the check without the execution of an agreement of indemnity (see 1 TFM 5-5030). If a replacement check cannot be obtained without giving an agreement of indemnity, the Center will transmit the case promptly to the following address:

Department of the Treasury  
Bureau of the Public Debt  
Division of Financial Management  
999 E Street, N.W.  
Washington, DC 20239



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9 6 8 1 -6      D E P O S I T S

- a. GENERAL.      NASA's cash management policy regarding deposits is outlined in FMM 9050 and accounting procedures for deposits are contained in FMM 9260.
- b. DEPOSIT REQUIREMENTS AND GUIDELINES
  - (1) All negotiable instruments received will be endorsed prior to deposit in accordance with the TFM, Part 5, Deposit Regulations. For deposits to a Treasury General Account (TGA) in a commercial depositary, the minimum endorsement requirement is: (1) the Agency Location Code (ALC); (2) the inscription "For Credit to the U.S. Treasury"; and (3) the date of deposit. For deposits to a Federal Reserve Bank or Branch, the Center's CASH-LINK Identification Number (CIN) shall be used instead of the ALC. Centers may include any other information deemed necessary as long as the other information does not exceed the 1.5 inch payee endorsement area (see FMM Appendix 9681-6B). If necessary, additional information may be included in the area of the check reserved for subsequent endorsements.
  - (2) Deposits of checks drawn against foreign banks should be endorsed and transmitted for deposit along with the covering SF 215, Deposit Ticket to Citibank (address: Global Check Clearing Collections, P. O. Box 5300, New Hyde Park, NY 11042-1119). Detailed deposit instructions for foreign currency and information on exchange rates, etc. are set forth in 1 TFM 5-6000.
  - (3) The mailing of deposits (versus hand-carrying) to Federal Reserve Banks or TGA depositaries may be done only when specifically authorized by the Financial Management Service (FMS). In these cases, the deposit time frame requirements apply to timely mailing of deposits. Approval will only be granted when all other methods of depositing cannot be cost-justified or no other method is available. Requests for such approval should be sent to the Director, Financial Management Division, NASA Headquarters, for submission to Treasury.
  - (4) Anticipated deposits totaling \$50 million or more must be reported in advance of the transaction settlement date to FMS. A minimum of two days notice is required for these deposits. Anticipated deposits of \$500 million require five days advanced notice. Financial Management Officers must inform FMS on a daily basis for deposits that have not been finalized (see 1 TFM 6-8535).



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## C. DEPOSIT MECHANISMS

- (1) **General.** A Treasury General Account (TGA) is a bank account in a commercial depository or other financial institution where initial deposits are made by agencies (see TFM, Part 5, Chapters 2000 and 4000). The TGA depository enters, verifies, and reports deposit information into the CASH-Link system via personal computer, mainframe, or touch-tone telephone. The CASH-Link system initiates the funds transfer, debiting the TGA depositories and crediting the agency's account at the Federal Reserve Bank of New York (FRBNY).
- (2) **Forms Used.** The TGA will use the following documents:
  - (a) Centers will use SF 215, Deposit Ticket, and SF 5515, Debit Vouchers, when making deposits at TGA depositories (see FMM Appendix 9261-8B).
  - (b) The Standard Form 215, Deposit Ticket, will identify the NASA Center making the deposit, the appropriation symbol, fund, or receipt account to be credited and the dollar amount. BLOCK TWO must show the depository's business day at the time of deposit. For example, if the depository has a 2 p.m. cutoff for today's business and the deposit is delivered after 2 p.m., then BLOCK TWO of the SF 215 should show the next business day's date. Any deposits delivered to the depository after the depository's cutoff time must show the next business day's date in BLOCK TWO of the SF 215. See I TFM 5-4020, "Frequency of Deposits," for additional information. When deposits are not dated properly, funds are assumed not to have been transferred in a timely manner from the depository to the Treasury and the depository is assessed an interest charge on funds delayed due to incorrect deposit dates. The Center's Agency Location Code (ALC) shall be entered in BLOCK THREE of the SF 215 when depositing funds in a TGA depository; the Center's CASH-LINK Identification Number (CIN) shall be entered in BLOCK THREE of the SF 215 when depositing funds directly with a Federal Reserve Bank or Branch. No more than one ALC or CIN may be shown on a Deposit Ticket. See I TFM 5-3000 for detailed procedures for preparing the SF 215 and FMM 9681-6A for a copy of the form.
  - (c) Hard copies of the SF 215 and SF 5515 will be retained at the TGA depository.
  - (d) Funds and the related accounting details of the deposit will be transferred electronically from the TGA depository to a limited number of designated concentrator banks and ultimately to the Federal Reserve Bank of New York (FRBNY).
- (3) **Reconciliation.** See FMM 9261-7C for procedures to be followed for deposit-related errors.



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9 6 8 1 - 4 A   B I L L F O R C O L L E C T I O N   ( S F 1 1 1 4 )





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9 6 8 1 - 4 B   R E D E M P T I O N   O F   U N U S E D   T I C K E T S   ( S F   1 1 7 0 )



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9681-4C VOUCHER FOR TRANSFER BETWEEN  
APPROPRIATIONS AND/OR FUNDS (SF 1080)



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9681-4D VOUCHER AND SCHEDULE OF WITHDRAWALS AND  
CREDITS  
(SF 1081)



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9861-5A DEPOSIT TICKET (SF 215)



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9861-6A DEPOSIT TICKET (SF 215-D)